IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

THURSDAY, THE TWENTY SIXTH DAY OF APRIL
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.20696 of 2005

Between:

M/s.Lakshmi Satyanarayana Agencies,
Kakinada.

..... PETITIONER

AND

1.Telecom Regulatory Authority of India,
A 15/2, Safdarjung Road,
New Delhi – 110 029 and 3 others.

.....RESPONDENTS

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.20696 of 2005

Order: ***(Per the Hon'ble Sri Justice Bilal Nazki)***

The petitioners are aggrieved of a circular issued by the fourth respondent-Commissioner on 04-06-2004 and levy of tax on the sale of sim cards.

The first issue is covered by a judgment of this Court

in W.P.Nos.20519 of 2004 and batch, dated 03-04-2007. Therefore, the Writ Petition to that extent is allowed and the assessing authorities are given an opportunity to issue fresh notices, if they so feel, to the assesses in accordance with law subject to the condition that the assessing authorities shall not take into consideration any objection as far as the limitation is concerned for the period for which the stay granted by this Court remained operative.

The second issue relating to the levy of tax on sim cards is covered by a judgment of the Supreme Court reported in ***Bharat Sanchar Nigam Limited and another vs. Union of India and others***[1]. This issue is decided, accordingly, in terms of the judgment of the Supreme Court cited supra.

The Writ Petition is, accordingly, disposed of. No costs.

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(Bilal Nazki, J)

26th April, 2007

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(Nooty Ramamohana Rao, J)

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[1] **2006(1) Decisions Today (SC) 259**